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REPORT OF THE PROGRAMME AND BUDGET COMMITTEE

Financial situation of UNIDO as of 30 September 1992

Report by the Director-General

Summary

Provides information on the financial situation of UNIDO as of 30 September 1992 as regards the regular and operational budgets, including a status report of assessed contributions paid by Member States, advances to the Working Capital Fund and a cash flow analysis for 1992-1993. Contains information on future contingency measures for the regular budget and announces measures to stabilize the operational budget in order to cope with the financial situation.

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Introduction

1. The financial situation of UNIDO has been the subject of two reports by the Director-General during 1992; one to the ninth session of the Industrial Development Board (IDB.9/16) and the second to the eighth session of the Programme and Budget Committee (PBC.8/18). In addition to providing information on the status of assessed contributions to the regular budget and the general fund cash flow for 1992, the reports outlined the initiated and planned contingency measures designed to cope with the deteriorating financial situation with respect to both the regular and operational budgets.

2. The present document provides an update of the financial situation of UNIDO, which as of 30 September 1992 has been influenced primarily by:

(a) The continued delay in payments by Member States of their assessed contributions to the regular budget;

(b) A slowdown in technical cooperation delivery and consequent loss of support cost income to UNIDO, which has been exacerbated by the serious delay in the implementation of the United Nations Development Programme (UNDP) successor arrangements for agency support costs;

(c) The negative impact on the operational budget as a result of the decline in the value of the United States dollar against the Austrian schilling.

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I. CURRENT SITUATION

3. Annex I to the present document shows the status of assessed contributions to the regular budget as of 30 September 1992. As of that date, unpaid assessed contributions for the period 1986 to 1991 amounted to $4,724,554 and AS 235,558,073 (equivalent to $23,555,799 at an exchange rate of US$ 1 = AS 10.00) for a total equivalent of $28,280,353. Unpaid assessed contributions for 1992 amounted to $4,450,043 and AS 464,462,334 (equivalent to $46,446,260) for a total equivalent of $50,896,303, or 45.13 per cent of the 1992 assessment. The total cumulative amount outstanding is equivalent to $79,176,656 or 70.21 per cent of the 1992 assessment.

4. Annex II shows the status of advances to the Working Capital Fund. Unpaid advances to the Working Capital Fund as of 30 September 1992 amounted to $70,300.

5. Annex III shows the general fund cash flow analysis for the years 1992 and 1993 as of 30 September 1992. Projections of assessed contribution income are based on previous patterns of receipts of income.

II. REGULAR BUDGET PERFORMANCE REPORT

6. The performance report contained in annex IV to the present document shows by major programme and by major object of expenditure the expenditures and obligations recorded for the period 1 January to 30 September 1992.

7. In accordance with Programme and Budget Committee (PBC) conclusion 1991/9 (iv), the report is presented at the budgetary exchange rate of US$ 1 = AS 12.90 to enable comparison with the approved budget estimates for 1992-1993 (General Conference resolution GC.4/Res.27, para. 5). The report is also presented on a gross and net basis in line with the recommendation of the External Auditor. 1/

8. As foreseen in documents IDB.9/16 and PBC.8/18, the uncertain situation with regard to available cash resources under the regular budget has led to a lower than anticipated level of financial implementation. To ensure that the Organization continues to meet its monthly financial obligations it was necessary to implement expenditure reduction measures. In particular:

(a) The practice of restricted recruitment had resulted in a vacancy factor of Professional-level posts at 14.3 per cent on 30 September 1992;

(b) Programme allotments issued for 1992 have been restricted to 12 per cent of approved budgetary estimates.

9. The maintenance of a high vacancy factor and continued holdback of approved appropriations may seriously delay programme implementation and lead to a decrease in the quality of outputs of the Organization.

III. OPERATIONAL BUDGET

10. In light of the continued delay in the implementation of the UNDP successor arrangements, the income projections for the 1992-1993 biennium cannot be determined accurately. A projection of support cost income for 1992 has been made based on actual technical cooperation delivery for the period 1 January to 30 September 1992 and on the expected delivery level for the remainder of 1992.

11. The estimates of income, expenditure and reserve balances for 1992 are presented in the table below.

12. As requested in PBC conclusion 92/5, additional measures are already being reviewed to ensure the achievement of a stabilized operational budget before 31 December 1992. The vacancy factor for Professional-level posts under the operational budget stood at 23.7 per cent as of 30 September 1992. The General Service post vacancy rate under the operational budget was 6.6 per cent at the same date.

13. At the same time, authorized allotments for support cost expenditures have been held at levels

1/ Cf. IDB.10/4, paras. 79-84; IDB.10/11/Add.1, paras. 6-9.

Operational budget status report, 1992
(In thousands of US dollars)

Opening balance of reserves 1/1/92 a/				9,729.1
Income:	Actual to 30/9/92	13,408.1		
	Projected to 31/12/92	3,614.3		
	Total estimated for 1992		17,022.4	
Expenditures: b/	Actual to 30/9/92	16,319.9		
	Projected to 31/12/92	6,678.8		
	Total estimated for 1992		22,998.7	
Estimated surplus/(deficit) - 1992				(5,976.3)
Estimated closing balance of reserves 31/12/92				3,752.8

a/ Comprises statutory reserve of $5,504.1 and unencumbered balance of $4,225.0.

b/ Actual expenditures were incurred at average exchange rate US$ 1 = AS 11.01. Projected expenditures are estimated at average exchange rate US$ 1 = AS 10.20.

below those estimated in the 1992-1993 programme and budgets. Additional cost reductions are anticipated for 1992 as a result of more rigorous controls over non-staff expenditures such as travel and consultants.

14. The savings achieved because of the increasing vacancy factor have to some extent been offset by the negative impact of exchange rate fluctuations. The United Nations operational rate of exchange between the dollar and the Austrian schilling has fluctuated from a high of US$ 1 = AS 11.60 in May 1992 to a low of US$ 1 = AS 10.00 on 30 September 1992. An appreciation in the value of the Austrian schilling against the United States dollar of AS 1.00 (for example, from US$ 1 = AS 11.00 to US$ 1 = AS 10.00) represents an annual increase in costs of approximately $1.6 million at current expenditure levels.

IV. FUTURE CONTINGENCY MEASURES

15. Notwithstanding the contingency measures adopted by the Secretariat to alleviate the financial crisis under the regular and operational budgets, the financial situation of UNIDO remains critical.

16. The Director-General intends to introduce additional measures in 1993 in order to maximize income and further reduce expenditures. These expenditure reductions together with a judicious use of the operational budget reserves should enable the Organization to balance the operational budget before the end of 1993. The process of stabilization will require constant monitoring of expenditure and income levels.

17. The Director-General, in formulating a plan for staff reductions, has taken account of the concerns of Member States as expressed in PBC conclusion 92/5, paragraph (d) of which: "requested the Director-General, when taking measures to balance the operational budget, to:

"(i) Preserve the capacity of the Organization for technical cooperation delivery;

"(ii) Take due account of the need for equitable geographical distribution of the staffing of the Secretariat".

18. The measures recommended by the PBC in conclusion 92/5 to achieve a balanced operational budget, together with those proposed by the Director-General in his report to the PBC on the financial situation of UNIDO (PBC.8/18), provide the framework under which further contingency measures can be anticipated.

19. In the event that income levels remain insufficient to cover expenditures, the continued reduction in the number of staff to appropriate levels will be effected, with due regard to the overall financial capacity of the Organization and the need to comply with the provisions of PBC conclusion 92/5.

V. ACTION REQUIRED OF THE BOARD

20. Taking into consideration the information provided in the present document, the Board may wish to consider the adoption of the following draft decision:

"The Industrial Development Board:

"(a) Takes note of the ceport of the Director-General on the financial situation of UNIDO (IDB.10/27) containing information concerning the status of assessed contributions to the regular budget and advances to the Working Capital Fund, cash flow estimates, regular budget performance report and estimates under the operational budget for 1992;

"(b) Urges those Member States who have not yet paid their regular assessed contributions, including advances to the Working Capital Fund, for the bienniums 1986-1987, 1988-1989 and 1990-1991 and for the year 1992 to do so without delay."

Annex I

STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

(As of 30 September 1992)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1992				Credits and Collections in 1992				Contributions Outstanding as of 30 September 1992					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE 10.00)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
AFGHANISTAN	0.01	0	0	986	102,906	0	0	845	88,178	0	0	141	14,728	1,473	1,614
ALBANIA	0.01	148	10,856	986	102,906	148	10,856	0	0	0	0	986	102,906	10,291	11,277
ALGERIA	0.16	3,167	231,488	15,775	1,646,493	3,167	231,488	15,775	1,646,493	0	0	0	0	0	0
ANGOLA	0.01	13,882	171,842	986	102,906	0	0	0	0	13,882	171,842	986	102,906	27,475	42,343
ARGENTINA	0.56	841,967	11,513,452	55,213	5,762,726	9,900	0	0	0	832,067	11,513,452	55,213	5,762,726	1,727,619	2,614,899
AUSTRALIA	1.50	0	0	147,892	15,435,872	0	0	147,892	15,435,872	0	0	0	0	0	0
AUSTRIA	0.74	0	0	72,960	7,615,030	0	0	72,960	7,615,030	0	0	0	0	0	0
BAHAMAS	0.02	3,789	276,919	1,972	205,812	613	44,800	0	0	3,176	232,119	1,972	205,812	43,793	48,941
BAHRAIN	0.03	0	0	2,958	308,717	0	0	2,958	308,717	0	0	0	0	0	0
BANGLADESH	0.01	4,348	171,842	986	102,906	1,175	0	0	0	3,173	171,842	986	102,906	27,475	31,634
BARBADOS	0.01	227	16,586	986	102,906	0	0	0	0	227	16,586	986	102,906	11,950	13,163
BELARUS	0.31	19,949	1,458,313	30,564	3,190,080	359	26,222	0	0	19,590	1,432,091	30,564	3,190,080	462,217	512,371
BELGIUM	1.05	0	0	103,524	10,805,111	0	0	103,125	10,763,501	0	0	399	41,610	4,161	4,560
BELIZE	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	19,883	21,044
BENIN	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	10,291	11,277
BHUTAN	0.01	1,175	85,921	986	102,906	1,175	85,921	986	102,906	0	0	0	0	0	0
BOLIVIA	0.01	307	22,476	986	102,906	0	0	0	0	307	22,476	986	102,906	12,539	13,832
BOTSWANA	0.01	8,779	171,842	986	102,906	8,779	171,842	0	0	0	0	986	102,906	10,291	11,277
BRAZIL	1.58	330,793	24,182,106	155,779	16,259,119	0	0	0	0	330,793	24,182,106	155,779	16,259,119	4,044,123	4,530,646
BULGARIA	0.13	0	0	12,817	1,337,776	0	0	174	18,206	0	0	12,643	1,319,570	131,957	144,600
BURKINA FASO	0.01	24,151	171,842	986	102,906	0	0	0	0	24,151	171,842	986	102,906	27,475	52,612
BURUNDI	0.01	1,166	85,291	986	102,906	1,166	85,291	66	6,848	0	0	920	96,058	9,606	10,526
CAMEROON	0.01	27	1,948	986	102,906	0	0	0	0	27	1,948	986	102,906	10,486	11,499

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1992				Credits and Collections in 1992				Contributions Outstanding as of 30 September 1992					
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(Rof. 10.00)	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
CANADA	3.09	236	17,217	304,657	31,797,897	236	17,217	304,657	31,797,897	0	0	0	0	0	0
CAPE VERDE	0.01	10,930	171,842	986	102,906	0	0	0	0	10,930	171,842	986	102,906	27,475	39,391
CENTRAL AFRICAN REPUBLIC	0.01	9,550	171,842	986	102,906	0	0	0	0	9,550	171,842	986	102,906	27,475	38,011
CHAD	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	18,883	21,044
CHILE	0.08	72,537	1,374,740	7,888	823,247	54,590	62,761	0	0	17,947	1,311,979	7,888	823,247	213,523	239,358
CHINA	0.76	0	0	74,932	7,820,842	0	0	74,932	7,820,842	0	0	0	0	0	0
COLOMBIA	0.13	0	0	12,817	1,337,776	0	0	12,817	1,337,776	0	0	0	0	0	0
COMOROS	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	27,475	57,751
CONGO	0.01	4,231	171,842	986	102,906	0	0	0	0	4,231	171,842	986	102,906	27,475	32,692
COSTA RICA	0.01	23,234	343,686	986	102,906	900	0	0	0	22,334	343,686	986	102,906	44,659	67,579
COTE D'IVOIRE	0.02	2,694	196,881	1,972	205,812	0	0	0	0	2,694	196,881	1,972	205,812	40,269	44,935
CUBA	0.09	19,035	1,391,534	8,874	926,152	9,211	673,358	0	0	9,824	718,176	8,874	926,152	164,433	183,131
CYPRUS	0.02	0	0	1,972	205,812	0	0	1,972	205,812	0	0	0	0	0	0
CZECHOSLOVAKIA	0.55	0	0	54,227	5,659,820	0	0	54,227	5,659,820	0	0	0	0	0	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	34,909	859,212	4,930	514,529	25,462	168,641	0	0	9,447	690,571	4,930	514,529	120,511	134,888
DENMARK	0.64	0	0	63,100	6,585,972	0	0	63,100	6,585,972	0	0	0	0	0	0
DJIBOUTI	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	18,883	21,044
DOMINICA	0.01	1,142	83,500	986	102,906	0	0	0	0	1,142	83,500	986	102,906	18,641	20,769
DOMINICAN REPUBLIC	0.02	87,870	515,528	1,972	205,812	0	0	0	0	87,870	515,528	1,972	205,812	72,133	161,975
ECUADOR	0.03	18,892	515,528	2,958	308,717	0	0	0	0	18,892	515,528	2,958	308,717	82,424	104,274
EGYPT	0.07	0	0	6,902	720,341	0	0	6,902	720,341	0	0	0	0	0	0
EL SALVADOR	0.01	17,710	171,842	986	102,906	0	0	0	0	17,710	171,842	986	102,906	27,475	46,171
EQUATORIAL GUINEA	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	27,475	57,751

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1992				Credits and Collections in 1992				Contributions Outstanding as of 30 September 1992					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(Rate 10.00)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
ETHIOPIA	0.01	2,172	158,839	986	102,906	1,175	85,923	0	0	997	72,916	986	102,906	17,582	19,566
FIJI	0.01	12,154	171,842	986	102,906	10,261	33,399	0	0	1,893	138,443	986	102,906	24,135	27,014
FINLAND	0.56	0	0	55,213	5,762,726	0	0	55,213	5,762,726	0	0	0	0	0	0
FRANCE	5.96	0	0	587,623	61,331,866	0	0	587,623	61,331,866	0	0	0	0	0	0
GABON	0.02	41,314	515,528	1,972	205,812	34,809	38,981	0	0	6,505	475,547	1,972	205,812	68,135	76,612
GAMBIA	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	27,475	57,751
GERMANY	8.87	0	0	874,533	91,277,458	0	0	874,533	91,277,458	0	0	0	0	0	0
GHANA	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	18,883	21,044
GREECE	0.35	17,770	1,299,058	34,508	3,601,704	17,770	1,299,058	27,193	2,838,236	0	0	7,315	763,466	76,347	83,662
GRENADA	0.01	28,515	171,842	986	102,906	0	0	0	0	28,515	171,842	986	102,906	27,475	56,976
GUATEMALA	0.02	22,934	343,686	1,972	205,812	0	0	0	0	22,934	343,686	1,972	205,812	54,949	79,855
GUINEA	0.01	10,028	171,842	986	102,906	8,744	77,947	0	0	1,284	93,895	986	102,906	19,680	21,950
GUINEA-BISSAU	0.01	14,288	171,842	986	102,906	0	0	0	0	14,288	171,842	986	102,906	27,475	42,749
GUYANA	0.01	17,903	171,842	986	102,906	17,903	171,842	951	99,250	0	0	35	3,656	366	401
HAITI	0.01	24,555	171,842	986	102,906	0	0	0	0	24,555	171,842	986	102,906	27,475	53,016
HONDURAS	0.01	18,190	171,842	986	102,906	0	0	0	0	18,190	171,842	986	102,906	27,475	46,651
HUNGARY	0.18	0	0	17,747	1,852,305	0	0	262	27,309	0	0	17,485	1,824,996	182,500	199,985
INDIA	0.36	44,738	3,270,515	35,494	3,704,609	44,738	3,270,515	287	29,931	0	0	35,207	3,674,678	367,468	402,675
INDONESIA	0.16	1,376	100,606	15,775	1,646,493	1,376	100,606	15,775	1,646,493	0	0	0	0	0	0
IRAN (ISLAMIC REPUBLIC OF)	0.76	92,000	6,725,468	74,932	7,820,842	0	0	0	0	92,000	6,725,468	74,932	7,820,842	1,454,631	1,621,563
IRAQ	0.13	14,121	1,032,309	12,817	1,337,776	0	0	0	0	14,121	1,032,309	12,817	1,337,776	237,009	263,947
IRELAND	0.18	0	0	17,747	1,852,305	0	0	17,747	1,852,305	0	0	0	0	0	0
ISRAEL	0.23	17,662	1,291,187	22,677	2,366,834	17,430	1,274,250	0	0	232	16,937	22,677	2,366,834	238,377	261,286

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1992				Credits and Collections in 1992				Contributions Outstanding as of 30 September 1992					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE 10.00)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
ITALY	4.26	6,578	480,891	420,013	43,837,877	6,578	480,891	420,013	43,837,877	0	0	0	0	0	0
JAMAICA	0.01	2,023	147,965	986	102,906	0	0	0	0	2,023	147,965	986	102,906	25,087	28,096
JAPAN	12.36	0	0	1,218,628	127,191,588	0	0	1,218,628	127,191,588	0	0	0	0	0	0
JORDAN	0.01	8,607	171,842	986	102,906	0	0	0	0	8,607	171,842	986	102,906	27,475	37,068
KENYA	0.01	1,611	117,768	986	102,906	0	0	0	0	1,611	117,768	986	102,906	22,068	24,665
KUWAIT	0.25	5	387	24,649	2,572,645	5	387	345	36,008	0	0	24,304	2,536,637	253,664	277,968
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	18,883	21,044
LEBANON	0.01	10,029	171,842	986	102,906	0	0	0	0	10,029	171,842	986	102,906	27,475	38,490
LESOTHO	0.01	1,175	85,921	986	102,906	1,175	85,921	986	102,906	0	0	0	0	0	0
LIBERIA	0.01	2,350	171,842	986	102,906	0	0	0	0	2,350	171,842	986	102,906	27,475	30,811
LIBYAN ARAB JAMAHIRIYA	0.24	56,672	4,142,861	23,663	2,469,740	476	34,963	0	0	56,194	4,107,898	23,663	2,469,740	657,764	737,621
LUXEMBOURG	0.06	0	0	5,916	617,435	0	0	5,916	617,435	0	0	0	0	0	0
MADAGASCAR	0.01	1,466	107,155	986	102,906	0	0	0	0	1,466	107,155	986	102,906	21,006	23,457
MALAWI	0.01	5	364	986	102,906	5	364	897	93,615	0	0	89	9,291	829	1,018
MALAYSIA	0.12	0	0	11,831	1,234,870	0	0	0	0	0	0	11,831	1,234,870	123,487	135,318
MALDIVES	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	10,291	11,277
MALI	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	27,475	57,751
MALTA	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
MAURITANIA	0.01	11,752	171,842	986	102,906	0	0	0	0	11,752	171,842	986	102,906	27,475	40,752
MAURITIUS	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
MEXICO	0.87	0	0	85,777	8,952,809	0	0	83,466	8,711,416	0	0	2,311	241,393	24,133	26,445
MONGOLIA	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	18,883	21,044
MOROCCO	0.03	0	0	2,958	308,717	0	0	2,958	308,717	0	0	0	0	0	0

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1992 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1992 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as of 30 September 1992 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE 10.00) $ Equiv.	TOTAL $ Equiv.
MOZAMBIQUE	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	10,291	11,277
MYANMAR	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
NAMIBIA	0.01	0	0	986	102,906	0	0	96	10,026	0	0	890	92,880	9,288	10,178
NEPAL	0.01	9,540	171,842	986	102,906	0	0	0	0	9,540	171,842	986	102,906	27,475	38,001
NETHERLANDS	1.49	0	0	146,906	15,332,967	0	0	146,906	15,332,967	0	0	0	0	0	0
NEW ZEALAND	0.24	0	0	23,663	2,469,740	0	0	23,663	2,469,740	0	0	0	0	0	0
NICARAGUA	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	27,475	57,751
NIGER	0.01	17,710	171,842	986	102,906	0	0	0	0	17,710	171,842	986	102,906	27,475	46,171
NIGERIA	0.20	0	0	19,719	2,058,116	0	0	4,806	501,650	0	0	14,913	1,556,466	155,647	170,560
NORWAY	0.55	0	0	54,227	5,659,820	0	0	54,227	5,659,820	0	0	0	0	0	0
OMAN	0.03	0	0	2,958	308,717	0	0	2,958	308,717	0	0	0	0	0	0
PAKISTAN	0.06	9,859	720,740	5,916	617,435	9,859	720,740	93	9,703	0	0	5,823	607,732	60,773	66,596
PANAMA	0.02	40,472	343,686	1,972	205,812	13,687	0	0	0	26,785	343,686	1,972	205,812	54,949	83,706
PAPUA NEW GUINEA	0.01	185	13,515	986	102,906	0	0	0	0	185	13,515	986	102,906	11,643	12,814
PARAGUAY	0.02	34,539	515,528	1,972	205,812	0	0	0	0	34,539	515,528	1,972	205,812	72,133	108,644
PERU	0.06	67,253	1,031,056	5,916	617,435	53,162	986	0	0	14,091	1,030,070	5,916	617,435	164,751	184,758
PHILIPPINES	0.07	17,738	1,296,700	6,902	720,341	12,234	894,344	0	0	5,504	402,356	6,902	720,341	112,270	124,676
POLAND	0.47	0	0	46,339	4,836,573	0	0	46,250	4,827,335	0	0	89	9,238	924	1,013
PORTUGAL	0.20	0	0	19,719	2,058,116	0	0	1,972	205,861	0	0	17,747	1,852,255	185,226	202,973
QATAR	0.05	9,943	726,801	4,930	514,529	4,066	297,195	0	0	5,877	429,606	4,930	514,529	94,414	105,221
REPUBLIC OF KOREA	0.68	0	0	67,044	6,997,595	0	0	0	0	0	0	67,044	6,997,595	699,760	766,804
ROMANIA	0.17	162,313	3,265,008	16,761	1,749,399	162,313	3,265,008	0	19	0	0	16,761	1,749,380	174,938	191,699
RUSSIAN FEDERATION	9.34	593,996	43,423,140	920,873	96,114,032	9,326	681,785	0	0	584,670	42,741,355	920,873	96,114,032	13,885,539	15,391,082
RWANDA	0.01	1,139	83,300	986	102,906	0	0	0	0	1,139	83,300	986	102,906	18,621	20,746

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1992				Credits and Collections in 1992				Contributions Outstanding as of 30 September 1992					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(Rate 10.00)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
SAINT KITTS AND NEVIS	0.01	29,290	171,842	986	102,906	9,100	0	0	0	20,190	171,842	986	102,906	27,475	48,651
SAINT LUCIA	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
SAINT VINCENT AND THE GRENADINES	0.01	9,078	171,842	986	102,906	0	0	0	0	9,078	171,842	986	102,906	27,475	37,539
SAO TOME AND PRINCIPE	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	27,475	57,751
SAUDI ARABIA	0.95	0	0	93,665	9,776,052	0	0	698	72,825	0	0	92,967	9,703,227	970,323	1,063,290
SENEGAL	0.01	1,474	107,778	986	102,906	0	0	0	0	1,474	107,778	986	102,906	21,069	23,529
SEYCHELLES	0.01	12,991	171,842	986	102,906	9,000	0	0	0	3,991	171,842	986	102,906	27,475	32,452
SIERRA LEONE	0.01	29,290	171,842	986	102,906	9,304	0	0	0	19,986	171,842	986	102,906	27,475	48,447
SOMALIA	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	27,475	57,751
SPAIN	1.96	0	0	193,245	20,169,540	0	0	193,245	20,169,540	0	0	0	0	0	0
SRI LANKA	0.01	3,065	171,842	986	102,906	0	0	0	0	3,065	171,842	986	102,906	27,475	31,526
SUDAN	0.01	9,450	171,842	986	102,906	9,450	171,842	58	6,097	0	0	928	96,809	9,681	10,609
SURINAME	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	27,475	57,751
SWAZILAND	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
SWEDEN	1.10	0	0	108,454	11,319,640	0	0	108,454	11,319,640	0	0	0	0	0	0
SWITZERLAND	1.15	0	0	113,384	11,834,169	0	0	113,384	11,834,169	0	0	0	0	0	0
SYRIAN ARAB REPUBLIC	0.04	0	0	3,944	411,623	0	0	0	0	0	0	3,944	411,623	41,162	45,106
THAILAND	0.11	0	0	10,845	1,131,964	0	0	10,845	1,131,964	0	0	0	0	0	0
TOGO	0.01	201	14,665	986	102,906	172	12,531	0	0	29	2,134	986	102,906	10,504	11,519
TONGA	0.01	1,915	140,014	986	102,906	388	28,392	0	0	1,527	111,622	986	102,906	21,453	23,966
TRINIDAD AND TOBAGO	0.05	2,814	205,694	4,930	514,529	0	0	0	0	2,814	205,694	4,930	514,529	72,022	79,766
TUNISIA	0.03	0	0	2,958	308,717	0	0	2,958	308,717	0	0	0	0	0	0

Member State	Scale of assessment (percentage)		Contributions Payable as of 1 January 1992 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1992 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as of 30 September 1992 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(Rate 10.00) $ Equiv.	TOTAL $ Equiv.
TURKEY	0.27		33,526	2,450,865	26,621	2,778,457	33,526	2,450,865	25,462	2,657,457	0	0	1,159	121,000	12,100	13,259
UGANDA	0.01		0	0	986	102,906	0	0	115	12,006	0	0	871	90,900	9,090	9,961
UKRAINE	1.17		74,523	5,447,949	115,356	12,039,980	1,196	87,409	0	0	73,327	5,360,540	115,356	12,039,980	1,740,052	1,928,735
UNITED ARAB EMIRATES	0.21		217,252	3,265,008	20,705	2,161,022	0	0	0	0	217,252	3,265,008	20,705	2,161,022	542,602	780,559
UNITED KINGDOM	4.98		0	0	491,001	51,247,096	0	0	491,001	51,247,096	0	0	0	0	0	0
UNITED REPUBLIC OF TANZANIA	0.01		1,345	98,339	986	102,906	281	20,502	0	0	1,064	77,837	986	102,906	18,075	20,125
UNITED STATES OF AMERICA	25.00		1,876,739	137,195,914	2,464,862	257,264,539	355,052	25,955,473	0	0	1,521,687	111,240,441	2,464,862	257,264,539	36,850,498	40,837,047
URUGUAY	0.04		4,723	345,293	3,944	411,623	22	1,608	0	0	4,701	343,685	3,944	411,623	75,531	84,176
VANUATU	0.01		2,005	146,584	986	102,906	0	0	0	0	2,005	146,584	986	102,906	24,949	27,940
VENEZUELA	0.49		0	0	48,311	5,042,385	0	0	898	93,772	0	0	47,413	4,948,613	494,861	542,274
VIET NAM	0.01		0	0	986	102,906	0	0	131	13,675	0	0	855	89,231	8,923	9,778
YEMEN	0.01		32,288	343,684	986	102,906	900	0	0	0	31,388	343,684	986	102,906	44,659	77,033
YUGOSLAVIA	0.42		105,397	7,704,846	41,410	4,322,044	598	43,704	0	0	104,799	7,661,142	41,410	4,322,044	1,198,318	1,344,527
ZAIRE	0.01		3,395	171,842	986	102,906	0	0	0	0	3,395	171,842	986	102,906	27,475	31,856
ZAMBIA	0.01		1,823	133,266	986	102,906	0	0	0	0	1,823	133,266	986	102,906	23,618	26,427
ZIMBABWE	0.01		0	0	986	102,906	0	0	87	9,103	0	0	899	93,803	9,380	10,279
TOTAL (164 States)	100.00	86-	79,512	0	0	0	11,270	0	0	0	68,242	0	0	0	0	68,242
		87-	101,154	0	0	0	12,687	0	0	0	88,467	0	0	0	0	88,467
		88-	476,505	0	0	0	44,016	0	0	0	432,489	0	0	0	0	432,489
		89-	1,227,626	0	0	0	314,505	0	0	0	913,121	0	0	0	0	913,121
		90-	482,854	35,299,044	0	0	56,936	4,162,348	0	0	425,918	31,136,696	0	0	3,113,664	3,539,582
		91-	3,329,867	243,425,877	0	0	533,550	39,004,500	0	0	2,796,317	204,421,377	0	0	20,442,135	23,238,452
		92-	0	0	9,859,460	1029058172	0	0	5,409,417	564,595,838	0	0	4,450,043	464,462,334	46,446,260	50,896,303
		T-	5,697,518	278,724,921	9,859,460	1029058172	972,964	43,166,848	5,409,417	564,595,838	4,724,554	236,558,073	4,450,043	464,462,334	70,002,059	79,176,656

1. Lithuania became a new Member State in 1991 but has not yet been assigned an assessment rate.
2. Armenia, Croatia and Slovenia became new Member States in 1992 but have not yet been assigned assessment rates.

Annex II

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND

(As of 30 September 1992)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
AFGHANISTAN	0.01	900	900	0	0
ALBANIA	0.01	900	900	0	0
ALGERIA	0.16	14,400	13,500	900	0
ANGOLA	0.01	900	900	0	0
ARGENTINA	0.56	50,400	60,300	-9,900	0
AUSTRALIA	1.50	135,000	0	135,000	0
AUSTRIA	0.74	66,600	67,500	-900	0
BAHAMAS	0.02	1,800	1,800	0	0
BAHRAIN	0.03	2,700	1,800	900	0
BANGLADESH	0.01	900	900	0	0
BARBADOS	0.01	900	900	0	0
BELARUS	0.31	27,900	30,600	-2,700	0
BELGIUM	1.05	94,500	107,100	-12,600	0
BELIZE	0.01	900	900	0	0
BENIN	0.01	900	900	0	0
BHUTAN	0.01	900	900	0	0
BOLIVIA	0.01	900	900	0	0
BOTSWANA	0.01	900	900	0	0
BRAZIL	1.58	142,200	132,300	2,000	7,900
BULGARIA	0.13	11,700	13,500	-1,800	0
BURKINA FASO	0.01	900	600	0	300
BURUNDI	0.01	900	900	0	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
CAMEROON	0.01	900	900	0	0
CANADA	3.09	278,100	281,700	-3,600	0
CAPE VERDE	0.01	900	900	0	0
CENTRAL AFRICAN REPUBLIC	0.01	900	900	0	0
CHAD	0.01	900	0	0	900
CHILE	0.08	7,200	7,200	0	0
CHINA	0.76	68,400	72,000	-3,600	0
COLOMBIA	0.13	11,700	12,600	-900	0
COMOROS	0.01	900	0	0	900
CONGO	0.01	900	900	0	0
COSTA RICA	0.01	900	1,800	-900	0
COTE D'IVOIRE	0.02	1,800	1,800	0	0
CUBA	0.09	8,100	8,100	0	0
CYPRUS	0.02	1,800	1,800	0	0
CZECHOSLOVAKIA	0.55	49,500	60,300	-10,800	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	4,500	4,500	0	0
DENMARK	0.64	57,600	63,000	-5,400	0
DJIBOUTI	0.01	900	0	0	900
DOMINICA	0.01	900	900	0	0
DOMINICAN REPUBLIC	0.02	1,800	0	0	1,800
ECUADOR	0.03	2,700	2,700	0	0
EGYPT	0.07	6,300	6,300	0	0
EL SALVADOR	0.01	900	0	0	900

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
EQUATORIAL GUINEA	0.0	900	0	0	900
ETHIOPIA	0.01	900	900	0	0
FIJI	0.01	900	900	0	0
FINLAND	0.56	50,400	46,800	3,600	0
FRANCE	5.96	536,400	569,700	-33,300	0
GABON	0.02	1,800	2,700	-900	0
GAMBIA	0.01	900	0	0	900
GERMANY	8.87	798,300	853,200	-54,900	0
GHANA	0.01	900	900	0	0
GREECE	0.35	31,500	36,900	-5,400	0
GRENADA	0.01	900	900	0	0
GUATEMALA	0.02	1,800	1,800	0	0
GUINEA	0.01	900	900	0	0
GUINEA-BISSAU	0.01	900	900	0	0
GUYANA	0.01	900	900	0	0
HAITI	0.01	900	900	0	0
HONDURAS	0.01	900	900	0	0
HUNGARY	0.18	16,200	18,900	-2,700	0
INDIA	0.36	32,400	34,200	-1,800	0
INDONESIA	0.16	14,400	13,500	900	0
IRAN (ISLAMIC REPUBLIC OF)	0.76	68,400	63,000	0	5,400
IRAQ	0.13	11,700	10,800	0	900
IRELAND	0.18	16,200	16,200	0	0
ISRAEL	0.23	20,700	18,900	1,800	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
ITALY	4.26	383,400	363,600	19,800	0
JAMAICA	0.01	900	900	0	0
JAPAN	12.36	1,112,400	1,036,800	75,600	0
JORDAN	0.01	900	900	0	0
KENYA	0.01	900	900	0	0
KUWAIT	0.25	22 500	26,100	-3,600	0
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	900	900	0	0
LEBANON	0.01	900	900	0	0
LESOTHO	0.01	900	900	0	0
LIBERIA	0.01	900	900	0	0
LIBYAN ARAB JAMAHIRIYA	0.24	21,600	25,200	-3,600	0
LUXEMBOURG	0.06	5,400	5,400	0	0
MADAGASCAR	0.01	900	900	0	0
MALAWI	0.01	900	900	0	0
MALAYSIA	0.12	10,800	9,900	0	900
MALDIVES	0.01	900	900	0	0
MALI	0.01	900	0	0	900
MALTA	0.01	900	900	0	0
MAURITANIA	0.01	900	900	0	0
MAURITIUS	0.01	900	900	0	0
MEXICO	0.87	78,300	85,500	-7,200	0
MONGOLIA	0.01	900	900	0	0
MOROCCO	0.03	2,700	3,600	-900	0
MOZAMBIQUE	0.01	900	900	0	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
MYANMAR	0.01	900	900	0	0
NAMIBIA	0.01	900	900	0	0
NEPAL	0.01	900	900	0	0
NETHERLANDS	1.49	134,100	150,300	-16,200	0
NEW ZEALAND	0.24	21,600	21,600	0	0
NICARAGUA	0.01	900	0	0	900
NIGER	0.01	900	900	0	0
NIGERIA	0.20	18,000	18,000	0	0
NORWAY	0.55	49,500	50,400	-900	0
OMAN	0.03	2,700	1,800	900	0
PAKISTAN	0.06	5,400	5,400	0	0
PANAMA	0.02	1,800	1,800	0	0
PAPUA NEW GUINEA	0.01	900	900	0	0
PARAGUAY	0.02	1,800	1,800	0	0
PERU	0.06	5,400	5,400	0	0
PHILIPPINES	0.07	6,300	8,100	-1,800	0
POLAND	0.47	42,300	51,300	-9,000	0
PORTUGAL	0.20	18,000	16,200	1,800	0
QATAR	0.05	4,500	4,500	0	0
REPUBLIC OF KOREA	0.68	61,200	19,800	0	41,400
ROMANIA	0.17	15,300	17,100	-1,800	0
RUSSIAN FEDERATION	9.34	840,600	910,800	-70,200	0
RWANDA	0.01	900	900	0	0
SAINT KITTS AND NEVIS	0.01	900	0	900	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
SAINT LUCIA	0.01	900	900	0	0
SAINT VINCENT AND THE GRENADINES	0.01	900	900	0	0
SAO TOME AND PRINCIPE	0.01	900	0	0	900
SAUDI ARABIA	0.95	85,500	92,700	-7,200	0
SENEGAL	0.01	900	900	0	0
SEYCHELLES	0.01	900	900	0	0
SIERRA LEONE	0.01	900	0	900	0
SOMALIA	0.01	900	0	0	900
SPAIN	1.96	176,400	178,200	-1,800	0
SRI LANKA	0.01	900	900	0	0
SUDAN	0.01	900	900	0	0
SURINAME	0.01	900	0	0	900
SWAZILAND	0.01	900	900	0	0
SWEDEN	1.10	99,000	110,700	-11,700	0
SWITZERLAND	1.15	103,500	98,100	5,400	0
SYRIAN ARAB REPUBLIC	0.04	3,600	3,600	0	0
THAILAND	0.11	9,900	9,000	900	0
TOGO	0.01	900	900	0	0
TONGA	0.01	900	900	0	0
TRINIDAD AND TOBAGO	0.05	4,500	4,500	0	0
TUNISIA	0.03	2,700	2,700	0	0
TURKEY	0.27	24,300	28,800	-4,500	0
UGANDA	0.01	900	900	0	0
UKRAINE	1.17	105,300	114,300	-9,000	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
UNITED ARAB EMIRATES	0.21	18,900	17,100	0	1,800
UNITED KINGDOM	4.98	448,200	442,800	5,400	0
UNITED REPUBLIC OF TANZANIA	0.01	900	900	0	0
UNITED STATES OF AMERICA	25.00	2,250,000	2,250,000	0	0
URUGUAY	0.04	3,600	3,600	0	0
VANUATU	0.01	900	900	0	0
VENEZUELA	0.49	44,100	52,200	-8,100	0
VIET NAM	0.01	900	900	0	0
YEMEN	0.01	900	1,800	-900	0
YUGOSLAVIA	0.42	37,800	42,300	-4,500	0
ZAIRE	0.01	900	900	0	0
ZAMBIA	0.01	900	900	0	0
ZIMBABWE	0.01	900	1,800	-900	0
Sub-total (154 States)	**100.00**	**9,000,000**	**8,988,900**	**-59,200**	**70,300**
T O T A L (154 States)	**100.00**	**9,000,000**	**8,988,900**	**-59,200**	**70,300**

1. Lithuania became a new Member State in 1991 but has not yet been assigned an assessment rate.
2. Armenia, Croatia and Slovenia became new Member States in 1992 but have not yet been assigned assessment rates.

Annex III

CASH FLOW ANALYSIS FOR 1992-1993, AS OF 30 SEPTEMBER 1992

General Fund and Working Capital Fund

(in millions of United States dollars) a/

1992	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Opening cash b/	9.6	7.4	12.7	13.7	6.4	12.5	9.9	6.6	11.1	9.4	(1.8)	13.2
Revaluation c/	0.2	(0.2)	(0.5)	0.0	0.0	0.1	0.6	0.2	0.2	(0.1)	0.0	0.0
Net opening cash	9.8	7.2	12.2	13.7	6.4	12.6	10.5	6.8	11.3	9.3	(1.8)	13.2
Contribution income d/												
1988-1989	0.0	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1990-1991	0.5	0.5	0.0	0.2	0.1	0.1	0.1	3.3	0.0	0.2	12.5	0.2
1992-1993	3.9	12.7	11.3	0.7	11.5	1.5	0.4	6.9	7.5	0.3	11.2	2.7
Budgeted income e/	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income f/												
Cost reimbursements	0.2	0.4	0.0	1.6	0.6	2.5	2.9	1.5	1.2	1.0	2.2	2.2
Income CM,GK,TE	0.0	0.0	0.1	0.0	0.1	0.1	0.0	0.1	0.0	0.0	0.0	0.0
Decrease in net receivables g/	0.0	0.0	0.0	0.0	1.1	1.4	1.7	0.4	0.0	0.0	0.0	0.0
Interfund h/	1.4	0.2	0.4	0.0	0.0	0.5	1.0	0.8	0.3	0.0	0.0	0.0
Total incoming cash	6.1	13.9	12.0	2.6	13.6	6.2	6.2	13.1	9.1	1.6	26.0	5.2
Budgeted disbursements i/												
Prior biennium	(1.6)	(1.5)	(1.0)	0.0	(0.4)	(0.5)	(0.5)	(0.2)	(0.3)	(0.4)	(0.4)	(0.4)
Current biennium	(5.2)	(5.3)	(6.5)	(5.8)	(5.4)	(7.3)	(7.1)	(7.2)	(8.2)	(8.3)	(8.4)	(8.4)
Other disbursements j/												
Cost reimbursements	(1.1)	(1.1)	(1.2)	(1.2)	(0.9)	(1.0)	(1.5)	(1.3)	(1.4)	(2.2)	(2.2)	(2.2)
United Nations loan	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0
Disbursements CM,GK,TE	0.0	0.0	(0.2)	(0.2)	0.0	(0.1)	0.0	(0.1)	(0.1)	0.0	0.0	0.0
Increase in net receivables g/	(0.6)	(0.5)	(1.6)	(1.7)	0.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0
Interfund h/	0.0	0.0	0.0	(1.0)	(0.8)	0.0	0.0	0.0	0.0	(1.8)	0.0	0.0
Total outgoing cash	(8.5)	(8.4)	(10.5)	(9.9)	(7.5)	(8.9)	(10.1)	(8.8)	(11.0)	(12.7)	(11.0)	(11.0)
Closing cash k/	7.4	12.7	13.7	6.4	12.5	9.9	6.6	11.1	9.4	(1.8)	13.2	7.4
Liabilities other funds l/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(1.4)
Net closing cash m/	7.4	12.7	13.7	6.4	12.5	9.9	6.6	11.1	9.4	(1.8)	13.2	6.0
Unliquidated obligations at 31/12/92 (anticipated)												(9.0)
Surplus/(deficit) at 31/12/92												(3.0)

1993	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Opening cash b/	7.4	0.4	8.9	13.7	6.5	11.5	4.0	(5.4)	(3.6)	(4.4)	(12.8)	2.2
Revaluation c/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net opening cash	7.4	0.4	8.9	13.7	6.5	11.5	4.0	(5.4)	(3.6)	(4.4)	(12.8)	2.2
Contribution income d/												
1990-1991	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1992	0.1	0.1	0.0	0.2	0.1	0.1	0.1	3.4	0.1	0.1	15.5	0.1
1993	1.0	1.0	13.4	1.2	13.5	1.0	0.2	7.1	7.8	0.2	8.2	2.9
Budgeted income e/	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income f/												
Cost reimbursements	2.2	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Income CM,GK,TE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Decrease in net receivables g/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total incoming cash	3.4	18.9	15.2	3.2	15.4	2.9	2.1	12.3	9.7	2.1	25.5	4.8
Budgeted disbursements i/												
Current biennium	(8.7)	(8.7)	(8.7)	(8.7)	(8.7)	(8.7)	(8.8)	(8.8)	(8.8)	(8.8)	(8.8)	(8.8)
Other disbursements j/												
Cost reimbursements	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.8)
United Nations loan	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0
Disbursements CM,GK,TE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Increase in net receivables g/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total outgoing cash	(10.4)	(10.4)	(10.4)	(10.4)	(10.4)	(10.4)	(11.5)	(10.5)	(10.5)	(10.5)	(10.5)	(10.6)
Closing cash k/	0.4	8.9	13.7	6.5	11.5	4.0	(5.4)	(3.6)	(4.4)	(12.8)	2.2	(3.6)
Liabilities other funds l/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.9)
Net closing cash m/	0.4	8.9	13.7	6.5	11.5	4.0	(5.4)	(3.6)	(4.4)	(12.8)	2.2	(4.5)
Unliquidated obligations at 31/12/93 (anticipated)												(9.0)
Surplus/(deficit) at 31/12/93												(13.5)

Notes for cash flow analysis

a/ Based on exchange rate of US$ 1 = AS 10.00 for the period October 1992 to December 1993.

b/ Opening Cash - Shows actual cash available for January to October 1992 based on reconciled balances for RB, XP and WC bank accounts and projections of cash available until the end of 1993.

c/ Revaluation - Change in value of Austrian schilling accounts in dollar terms.

d/ Contribution income - Divided into bienniums; Austrian schilling contributions are converted into the United States dollar equivalent at the applicable United Nations rate of exchange.

e/ Budgeted income - Includes interest earned on bank accounts and investments, income from sale of publications and other miscellaneous income such as refunds of prior biennium expenditures.

f/ Other income - Includes payments from UNOV and IAEA for costs incurred on their behalf and income from CM, GK and TE.

g/ Decrease/increase in net receivables - Net movement between accounts receivable and accounts payable.

h/ Interfund - Net cash movement between regular budget accounts and other accounts.

i/ Budgeted disbursements - Disbursements against regular budget and regular programme allotments.

j/ Other disbursements - Includes costs incurred on behalf of UNOV and IAEA, CM, GK and TE disbursements and the United Nations loan.

k/ Closing cash - Total cash in RB, XP and WC bank accounts.

l/ Liabilities other funds - Cash belonging to CM, GK and UNDCP.

m/ Net closing cash - Actual cash available in regular budget and Working Capital Fund.

Abbreviations

CM	Account code: UNIDO Computer Model for Feasibility Analysis and Reporting (COMFAR)
GK	Account code: garage administration
IAEA	International Atomic Energy Agency
RB	Account code: regular budget
TE	Account code: tax equalization
UNDCP	United Nations Drug Control Programme
UNOV	United Nations Office at Vienna
WC	Account code: working capital
XP	Account code: regular programme for technical cooperation

Annex IV

REGULAR BUDGET PERFORMANCE REPORT FOR 1992-1993

Table 1

Status of budget implementation by major programme for the period 1 January to 30 September 1992 a/ b/

(In thousands of US dollars at US$1 = AS 12.90)

Major programme	Budget estimates 1992-1993 (GC.4/Res.27) (a)			Budget estimates 1992 only (b)			Actual expenditure/income 01/01 to 30/09/92 (c)			Unutilized balance at 30/09/92 (d)=(b)-(c)		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
00 - Policy-making organs	2,543.0	-	2,543.0	1,106.5	-	1,106.5	208.7	-	208.7	897.8	-	897.8
00 - General management	6,113.3	-	6,113.3	2,986.0	-	2,986.0	2,027.3	-	2,027.3	958.7	-	958.7
00 - Programme and Project Development	32,911.1	-	32,911.1	16,124.1	-	16,124.1	10,427.6	-	10,427.6	5,696.5	-	5,696.5
00 - Industrial Promotion, Consultations and Technology	19,790.5	-	19,790.5	9,657.0	-	9,657.0	6,225.7	-	6,225.7	3,431.3	-	3,431.3
00 - Industrial Operations	32,808.2	-	32,808.2	16,008.8	-	16,008.8	10,897.5	-	10,897.5	5,111.3	-	5,111.3
00 - Common programmes	15,786.2	-	15,786.2	7,654.4	-	7,654.4	1,797.8	-	1,797.8	5,856.6	-	5,856.6
00 - External Relations, Public Information, Language and Documentation Services	27,172.3	3,627.5	23,544.8	13,254.3	1,982.4	11,271.9	8,441.2	571.2	7,870.0	4,813.1	1,411.2	3,401.9
00 - Administration	77,270.9	29,754.6	47,516.3	37,753.4	14,524.0	23,229.4	25,066.4	6,792.4	18,274.0	12,687.0	7,731.6	4,955.4
TOTAL	214,395.5	33,382.1	181,013.4	104,544.5	16,506.4	88,038.1	65,092.2	7,363.6	57,728.6	39,452.3	9,142.8	30,309.5

a/ Adjusted to reflect transfer of the subprogramme Feasibility Studies from major programme 500 to major programme 400 (UNIDO/DG/B.156); transfer of one General Service post from major programme 400 to major programme 300; transfer of one D-1 post from major programme 300 to major programme 800.

b/ Reflects gross and net basis budgets as described in document IDB.10/11/Add.1.

Table 2

Status of budget implementation by major object of expenditure for the period 1 January to 30 September 1992 a/

(In thousands of US dollars at US$1 = AS 12.90)

Major object of expenditure	Budget estimates b/ 1992-1993 (GC.4/Res.27) (a)			Budget estimates 1992 only b/ (b)			Actual expenditure/income 01/01 to 30/09/92 (c)			Unutilized balance at 30/09/92 (d)=(b)-(c)		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
Staff costs	149,665.6	16,614.1	133,051.5	73,005.4	8,297.3	64,708.1	47,248.5	4,061.2	43,187.3	25,756.9	4,236.1	21,520.8
Official travel/meetings	3,403.0	12.2	3,390.8	1,622.7	5.8	1,616.9	801.6	-	801.6	821.1	5.8	815.3
Contractual services	712.2	-	712.2	345.8	-	345.8	207.9	-	207.9	137.9	-	137.9
General operating expenses	29,635.0	15,717.9	13,917.1	14,521.4	7,704.3	6,817.1	10,792.6	3,234.5	7,558.1	3,728.8	4,469.8	(741.0) c/
Supplies and materials	1,110.8	282.3	828.5	545.0	138.8	406.2	354.0	23.4	330.6	191.0	115.4	75.6
Acquisition of furniture and equipment	964.4	393.5	570.9	472.6	192.8	279.8	176.9	41.9	135.0	295.7	150.9	144.8
Improvement to premises	300.0	-	300.0	150.0	-	150.0	25.0	-	25.0	125.0	-	125.0
Technical cooperation	10,755.7	-	10,755.7	5,229.8	-	5,229.8	1,117.0	-	1,117.0	4,112.8	-	4,112.8
Non-staff electronic data-processing costs	6,364.8	358.4	6,006.4	3,125.6	165.6	2,960.0	2,415.2	-	2,415.2	710.4	165.6	544.8
Other expenses	11,484.0	3.7	11,480.3	5,526.2	1.8	5,524.4	1,953.5	2.6	1,950.9	3,572.7	(0.8)	3,573.5
TOTAL	214,395.5	33,382.1	181,013.4	104,544.5	16,506.4	88,038.1	65,092.2	7,363.6	57,728.6	39,452.3	9,142.8	30,309.5

a/ Reflects gross and net basis budgets as described in document IDB.10/11/Add.1.

b/ Budget estimates expressed by major object of expenditure.

c/ Fourth quarter income will cover the negative balance reported.